4.1004 Establishing subline items.

Subline items may be used to facilitate tracking of performance, deliverables, payment, and contract funds accounting or for other management purposes. *Subline items may* be either deliverable or informational. The list of characteristics at 4.1003 applies to deliverable *subline items*, but it is not applicable to informational *subline items*. A *line item* with *subline items shall* contain only that information that is common to all *subline items* thereunder. All *subline items* under one *line item shall* be the same contract type as the *line item*.

(a) *Deliverable subline items*. Deliverable *subline items may* be used for several related items that require separate identification. For example, instead of establishing multiple separate *line items*, *subline items may* be established for-

(1) Items that are basically the same, except for minor variations such as–

(i) Size or color;

(ii) Accounting classification, but see also 4.1005-1(a)(4); or

(iii) Date of delivery, destination, or period or place of performance;

(2) Separately priced collateral functions that relate to the primary product, such as packaging and handling, or transportation; or

(3) Items to be separately identified at the time of *shipment* or performance.

(b) *Informational subline items*.

(1) Informational *subline items may* be used by agencies for administrative purposes. This type of *subline item* identifies information that relates directly to the *line item* and is an integral part of it (*e.g.*, parts of an assembly or parts of a kit).

(2) Position informational *subline items* within the *line item* description, not in the quantity or price fields.

Parent topic: Subpart 4.10 - Uniform Use of Line Items